



DEPARTMENT OF THE NAVY
PERSONNEL SUPPORT ACTIVITY
937 NORTH HARBOR DRIVE
SAN DIEGO, CALIFORNIA 92132-5190

PERSUPPACTSANDIEGOINST 7300.2A
Code N8
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PERSUPPACT SAN DIEGO INSTRUCTION 7300.2A

Subj: FINANCIAL MANAGEMENT

Ref: (a) NAVCOMPT Manual 032002
(b) NAVCOMPT Manual 012100
(c) PERSUPPACTSANDIEGOINST 4400.1D
(d) PERSUPPACTSANDIEGOINST 7300.1D
(e) PERSUPPACTSANDIEGOINST 1050.2D
(f) PERSUPPACTSANDIEGOINST 2305.1D
(g) PERSUPPACTSANDIEGOINST 7322.2E
(h) PERSUPPACTSANDIEGOINST 11016.1C
(i) PERSUPPACTSANDIEGOINST 7410.5G

1. Purpose. To promulgate the Personnel Support Activity, San Diego's (PERSUPPACT San Diego) financial procedures and objectives and ensure that all levels of command clearly understand their respective roles in the planning, budgeting, and execution of financial resources.

2. Cancellation. PERSUPPACTSANDIEGOINST 7300.2

3. Policy. To establish sound financial principles, procedures, and controls which will ensure integrity and good management in the safeguarding and effective utilization of government assets, including funds, property, human and ecological resources while maintaining effective mission accomplishment.

4. Responsibility

a. Reference (a) states that the Commanding Officer is personally responsible for the administration of all authorizations of funds granted, and this responsibility cannot be delegated, in whole or part, within his command. Accordingly, the Commanding Officer will be held personally responsible for any act of his own, or an act of a subordinate within his activity, which causes an overcommitment, overobligation, or overexpenditure of an authorization of funds, and is subject to the administrative and criminal penalties associated with 31 U.S.C. 1517 (formerly Sec. 3679, R.S.).

b. Reference (b) states that the comptroller is responsible for:

(1) Technical guidance and direction of financial matters throughout the organization as a staff service to the Commanding Officer;

(2) Maintenance of a classification of the programs administered and their objectives and a current inventory of budget plans and program schedules;

(3) Budget formulation, review, and execution;

(4) Collection of obligation, expenditure, cost, and other accounting and operating statistics data;

(5) Review of program performance against the financial plan;

(6) Promotion of economy and efficiency in the performance of assigned programs. In addition, the comptroller office of PERSUPPACT San Diego is assigned the collateral duties of the supply and plant/minor property function.

c. Although Officers in Charge are not subject to the legal responsibilities under 31 U.S.C. 1517, command or administrative penalties may be imposed for maladministration of Operating Targets (OPTARS) issued or failure to comply with instructions promulgated.

4. Financial Procedures

a. Upon receipt of an Annual Planning Figure (APF) from CINCPACFLT each new fiscal year (FY), PERSUPPACT San Diego comptroller office prepares a revised financial plan and issues an OPTAR memo to each PERSUPPACT San Diego detachment for purchase of routine operational supplies only. Each detachment will follow procedures outlined in reference (c) and the OPTAR memo for use of OPTAR funds. A monthly detailed account of charges to each detachment's OPTAR will be furnished by the PERSUPPACT San Diego accounting technician. This should be closely compared to the detachment's records and any discrepancies co-ordinated with the accounting technician. Requests for additional funds should be submitted by memo to the XO with a brief justification. Emergency requirements may be requested by telephone.

b. Dependent upon congressional actions, CINCPACFLT may not receive firm fund authorization to pass on to the activity level until far into the current FY. Therefore, only hard-core operational necessities are generally funded during the first part of the FY. Requests for any items, other than supplies, should be submitted by memo as they arise and will be funded in priority order as funds become available.

c. CINCPACFLT generally requires various outyear budget calls, i.e., Apportionment/Budget, OPN, IT, etc., to be submitted in the February through April timeframe and intermittent current FY submissions throughout the fiscal year. Formal budget submissions are not currently required from the detachments in the interest of reduction of paperwork and the fact that the comptroller's office retains the necessary historical files to compile an adequate budget submission. However, emergent requirements, or requirements that may no longer be necessary, should be submitted by memo as soon as known, so that they can be included in the earliest possible and appropriate budget submission. Unless new requirements are in writing, they may be overlooked, and, unless budgeted, may cause a hardship on a detachment's operational requirements.

(R)

d. As soon as a travel requirement is approved by the Commanding Officer, the detachment/department head will prepare the travel order with all pertinent information and procedures as defined in reference (d). The PERSUPPACT San Diego comptroller office will assign accounting data. Consult reference (e) for proper procedures for funded emergency leave travel orders. A copy of enclosure (1) to reference (e) should be available for reference when requesting a TANGO number from comptroller to ensure proper placement of accounting data on the travel order. (R)

e. All requests for new telephone service must be requested by memo to the XO, and unless unusual circumstances exist, must be accompanied by a reduction of service in other areas to offset costs. Detachments whose toll call listings come directly to them from the base must ensure that PERSUPPACT San Diego comptroller office receives a copy. Consult reference (f) for procedures in collecting for unofficial toll calls. (R)

f. Although NAVCOMPT only requires complete plant and minor property inventories once every three years, due to the PERSUPPACT San Diego's large inventory of highly pilferable office equipment, complete inventories are required once a year. Procedures for the accountability of plant and minor property are contained in references (g) and (h).

g. Defense Finance and Accounting Service, San Diego Operating Location (DFASOPLOC) is the Authorization and Accounting Activity (AAA) and DFAS Denver is the official civilian payroll activity for PERSUPPACT San Diego. PERSUPPACT San Diego must abide by all policies, regulations, and time schedules published by DFASOPLOC and DFAS Denver in the performance of accounting and payroll functions. Reference (i) publishes current procedures for civilian timekeeping under the Defense Civilian Payroll System (DCPS). (R)


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Distribution:
PERSUPPACTSANDIEGOINST 5216.1H, List I and II